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ments will doubtless emphasize this characteristic. The President will leave more and more of the detail work to subordinates, only attempting to outline the general course of executive action. The disappearance of debate in the House is looked upon as a natural development necessitated by our increasing governmental business. In such cases power must be delegated, and long discussions are not a boon in themselves. In the Senate, on the other hand, debate can and should be preserved; the author thinks the adoption of a cloture rule for the upper house would be unwise. The chief criticism to be passed on the courts is the need of greater expedition. In the trend of their decisions they have kept pace with the requirements of our changing civilization. The closing chapters treat of the changing importance of the central and the state governments and the working of our party system. It is reassuring to see the optimism as to the future of constitutional government which pervades these discussions. No one can read them without being influenced by their wholesome spirit.

Winchevsky, M. *Stories of the Struggle*. Pp. 170. Chicago: C. H. Kerr and Company, 1908.

Zueblin, Charles. *The Religion of a Democrat*. Pp. 192. Price, \$1.00. New York: B. W. Huebsch, 1908.

Under this title there is set forth in a stimulating style the question with which many thinking people are seriously wrestling, namely, whether it is possible to accommodate democracy and religion even to the point of making them accordant. Many of the commonly accepted dogmas of both religion and democracy are critically examined but in such a spirit of manifest sincerity that the reader lays down the little volume with a feeling of admiration for the manly effort to fight the problem through to the end. One wishes that the position taken, suggestive as it is, might have been more fully elaborated in numerous instances.

SIGNED REVIEWS.

Bentley, H. C. *Corporate Finance and Accounting*. Pp. xx, 525. Price, \$4.00. New York: The Ronald Press, 1908.

This publication dealing with the corporation, an object of present-day interest and in some cases public investigation, presents the subject in an entirely new and satisfactory manner. Mr. Bentley has largely confined himself to a study of finance and accounting relative to corporations from the viewpoint of the treasurer, and succeeds in giving an excellent insight into the things concerning that officer. The legal status of the corporate officials and the board of directors, and especially the rights, obligations and duties of the treasurer, are treated at length, but there is nothing new or unusual presented, although the method of arrangement makes the book of value as a reference for such material.

A large portion of the volume is devoted to corporation accounting and bookkeeping. The systems suggested are entirely modern and a great deal

of material is attractively offered in concise form which enables the reader to readily comprehend the point advanced without unnecessary delay or a struggle with technicalities discouraging to the layman. Some very excellent suggestions are made with reference to the uses of the books and accounts which are peculiar to corporations and the methods for handling entries pertaining to their organization, sale of securities, treasury stock and kindred matters.

The balance of the work is devoted to negotiable instruments, corporate finances and corporate securities. The study and treatment of the "Negotiable Instrument Law" is clear and comprehensive, and if read in conjunction with the law is helpful and instructive. The remaining subjects mentioned are well treated, although most of the material has been ably presented by other writers.

W. K. HARDT.

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Bierly, W. R. *Police Power.* Pp. xxviii, 338. Price, \$3.50. Philadelphia: Rees Welsh & Co.

The justification for a general work on the important subject of "Police Power," hitherto so often chosen as the basis of a treatise, lies in the fact that many new laws have been enacted recently by congress and by the various state legislatures within the scope of this power. These new laws comprise among others the following: Railway Rate Regulation, Pure Food and Drugs, Potable Water, Public Health, Order and Safety—in general, laws restraining the corporate creatures of the state, laws curbing individuals in the exercise of their supposed private rights, and laws governing matters arising out of commercial and industrial relations.

Mr. Bierly discusses in the conventional manner the legal and constitutional doctrines and limitations embraced in his work, drawing with not too great clearness the line of demarcation between the Federal and State domains. Those matters which properly come within the police power are marshalled under such chapter titles as: "Due Process of Law," "Public Health and Safety," "Monopolies in Restraint of Trade," and "Railroads and Transportation." More than one-half of the printed book is given over to an *appendix* in which among other matters appears an address by Hon. Jeremiah S. Black, delivered in 1883, the Interstate Commerce Law, the National Pure Food Law, and various State laws regarding potable waters, contagious diseases, meat inspection, two-cent fare, trusts, etc., etc.

If much effort was expended in the collection of leading cases for use in the main part of the book the results are somewhat meagre. The arrangement of the quotations from the opinions of the various courts does the author credit, but there is no apparent effort to create anything, much less to prepare a careful treatise. In a production bearing so serious a title it is not the usual rule to pay compliments to individuals, yet the author with ill-concealed contempt pays his respects to the efficient efforts of the federal army to bring order out of the chaos of the Pullman car strike in Chicago, and